maximum refractive index and the plane. The second optically anisotropic layer is

optically positive and uniaxial. The second optically anisotropic layer has an angle of 0° to

5° between the direction giving the maximum refractive index and the layer plane.--

IN THE DRAWINGS:

Kindly add Figure 4 as proposed in the concurrently filed Request for Approval of

Drawing Changes.

IN THE SPECIFICATION:

Kindly replace the paragraph beginning on page 2, line 21 with the following:

--The present invention provides an ellipsoidal polarizing plate comprising a first

optically anisotropic layer, a second optically anisotropic layer, a polarizing membrane and

a transparent protective film, wherein the first optically anisotropic layer has an angle of 5°

to 85° between the direction giving the maximum refractive index and the layer plane, and

wherein the second optically anisotropic layer is optically positive and uniaxial, and the

second optically anisotropic layer has an angle of 0° to 5° between the direction giving the

maximum refractive index and the layer plane.--

Kindly replace the paragraph beginning on page 2, line 32, with the following:

--The invention also provides a liquid crystal display comprising a liquid crystal cell

of TN mode and two polarizing elements arranged on both sides of the liquid crystal cell,

wherein at least one of the polarizing elements is an ellipsoidal polarizing plate comprising

a first optically anisotropic layer, a second optically anisotropic layer, a polarizing

membrane and a transparent protective film, wherein the first optically anisotropic layer

has an angle 5° to 85° between the direction giving the maximum refractive index and the

layer plane, and wherein the second optically anisotropic layer is optically positive and

uniaxial, and the second optically anisotropic layer has an angle of 0° to 5° between the

direction giving the maximum refractive index and the layer plane.--

Kindly insert the following paragraph after page 3, line 30 and before

"Detailed Description of the Invention":

-- Fig. 4 is a diagram showing the orientation of the maximum refractive index

to the layer plane of the optically anisotropic layers, in accordance with the present

invention.--

Kindly replace the paragraph beginning on page 6, line 5, with the following:

-- In the first optically anisotropic layer, the angle $\theta 1$ between the direction

giving the maximum refractive index DM1 and the layer plane LP1 is within the range of

5° to 85° as shown in Figure 4.--

Kindly replace the paragraph beginning on page 20, line 21, with the following:

-- The second optically anisotropic layer is so optically positive uniaxial that

the angle $\theta 2$ between the direction giving the maximum refractive index DM2 and the layer

plane LP1 is within the range of 0° to 5° as shown in Figure 4.--